



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: BALSAM LAKE MUNICIPAL WATER UTILITY

Principal Office: 404 MAIN STREET  
P.O. BOX 506  
BALSAM LAKE, WI 54810-0506

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BALSAM LAKE MUNICIPAL WATER UTILITY**Utility Address:** 404 MAIN STREET

P.O. BOX 506

BALSAM LAKE, WI 54810-0506

**When was utility organized?** 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS SHERRY DELOZIER**Title:** CLERK-TREASURER**Office Address:**

404 MAIN STREET

P.O. BOX 506

BALSAM LAKE, WI 54810

**Telephone:** (715) 485 - 3424**Fax Number:** (715) 485 - 9339**E-mail Address:** vobl@amerytel.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** STEVEN A SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DAVE EVANS**Title:** CHAIRMAN**Office Address:**

404 MAIN STREET

P.O. BOX 506

BALSAM LAKE, WI 54810

**Telephone:** (715) 485 - 3424**Fax Number:** (715) 485 - 9339**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** STEVEN A SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/19/2001**Period covered by most recent audit:** 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DARRYL INCE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**404 MAIN STREET  
P.O. BOX 506  
BALSAM LAKE, WI 54810**Telephone:** (715) 485 - 3535**Fax Number:** (715) 485 - 9339**E-mail Address:** vbl@win.bright.net

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**Name of utility commission/committee:** BALSAM LAKE UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR DAVE EVANS, CHAIRPERSON

MR ELLIOT PAULSEN

MR JIM WINDEY

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

none

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	140,707	135,945	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	76,914	55,987	<b>2</b>
Depreciation Expense (403)	39,813	34,469	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	27,553	27,146	<b>5</b>
<b>Total Operating Expenses</b>	<b>144,280</b>	<b>117,602</b>	
<b>Net Operating Income</b>	<b>(3,573)</b>	<b>18,343</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(3,573)</b>	<b>18,343</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	11,114	14,281	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>11,114</b>	<b>14,281</b>	
<b>Total Income</b>	<b>7,541</b>	<b>32,624</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>7,541</b>	<b>32,624</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	17,268	18,281	<b>13</b>
Amortization of Debt Discount and Expense (428)	839	888	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>18,107</b>	<b>19,169</b>	
<b>Net Income</b>	<b>(10,566)</b>	<b>13,455</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	211,381	197,926	<b>19</b>
Balance Transferred from Income (433)	(10,566)	13,455	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>200,815</b>	<b>211,381</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	11,040	4
INTEREST ON ASSESSMENTS	74	5
<b>Total (Acct. 419):</b>	11,114	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	140,707	0	0	0	<b>140,707</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>140,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,707</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,160,248	1,736,762	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	310,991	275,750	<b>2</b>
<b>Net Utility Plant</b>	<b>1,849,257</b>	<b>1,461,012</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	7,431	7,750	<b>6</b>
Special Funds (125)	34,591	32,733	<b>7</b>
<b>Total Other Property and Investments</b>	<b>42,022</b>	<b>40,483</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	65,714	80,895	<b>8</b>
Temporary Cash Investments (132)	133,102	125,806	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	22,073	21,517	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,504	4,004	<b>14</b>
Materials and Supplies (150)	6,813	7,018	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>232,206</b>	<b>239,240</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,862	5,701	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>4,862</b>	<b>5,701</b>	
<b>Total Assets and Other Debits</b>	<b>2,128,347</b>	<b>1,746,436</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	372,620	372,620	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	200,815	211,381	<b>23</b>
<b>Total Proprietary Capital</b>	<b>573,435</b>	<b>584,001</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	225,000	240,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>225,000</b>	<b>240,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,415	3,086	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,361	1,446	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>7,776</b>	<b>4,532</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,322,136	917,903	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,128,347</b>	<b>1,746,436</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,157,103	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	3,145				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,160,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	310,991	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>310,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,849,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	275,750				<b>275,750</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	39,813				<b>39,813</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,057				<b>1,057</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>40,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,870</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	4,210				<b>4,210</b>	<b>15</b>
Cost of removal	1,419				<b>1,419</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,629</b>	<b>19</b>
<b>Balance End of Year</b>	<b>310,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>310,991</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.10%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	6,813	7,018	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>6,813</b>	<b>7,018</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
12/16/90 WATER MRB'S	839	428	4,862	1
<b>Total</b>			<b>4,862</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	372,620	1
<b>Changes during year (explain):</b>		
NO CHANGE DURING YEAR		2
<b>Balance end of year</b>	<b>372,620</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MORTGAGE REVENUE BONDS	12/16/1990	12/01/2001	7.50%	225,000	1
<b>Total Bonds (Account 221):</b>				<b>225,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	27,553	2
Charged electric department expense		3
Charged sewer department expense	352	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>27,905</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	25,480	6
Social Security taxes	2,257	7
PSC Remainder Assessment	168	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>27,905</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
12/16/90 WATER MRBS	1,446	17,268	17,353	1,361	1
<b>Subtotal</b>	<b>1,446</b>	<b>17,268</b>	<b>17,353</b>	<b>1,361</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,446</b>	<b>17,268</b>	<b>17,353</b>	<b>1,361</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	917,903	0	0	0	0	<b>917,903</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	146,799					<b>146,799</b>	<b>2</b>
For Mains	227,135					<b>227,135</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	28,880					<b>28,880</b>	<b>4</b>
COST TO REMOVE ASSETS	1,419					<b>1,419</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>1,322,136</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,322,136</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	195,171					<b>195,171</b>	<b>7</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	183	2
DERERRED ASSESSMENTS UNTIL SALE OF LAND	7,248	3
<b>Total (Acct. 124):</b>	<b>7,431</b>	
<b>Special Funds (125):</b>		
12/16/90 MRB'S REDEMPTION FUND	34,591	4
<b>Total (Acct. 125):</b>	<b>34,591</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	22,073	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>22,073</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
UTILITY ITEMS PLACED ON 2001 TAX ROLL	4,504	13
<b>Total (Acct. 145):</b>	<b>4,504</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,946,932	0	0	0	<b>1,946,932</b>	<b>1</b>
Materials and Supplies	6,915	0	0	0	<b>6,915</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	293,370	0	0	0	<b>293,370</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,120,019	0	0	0	<b>1,120,019</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>540,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>540,458</b>	
Net Operating Income	(3,573)	0	0	0	<b>(3,573)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-0.66%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.66%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	372,620	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	206,098	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>578,718</b>	
<b>Net Income</b>		
Net Income	(10,566)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.83%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

WATER WAS EXTENDED IN COMMUNITY AS PART OF 2001 PROJECTS, COSTS PAID BY SPECIAL ASSESSMENTS AND A GRANT TO BE RECEIVED FROM RURAL DEVELOPMENT. ALL COSTS RECORDED IN 2001 WITH CONTRIBUTIONS IN AID OF CONSTR.

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Net Utility Plant (Page F-06)

CWIP-WATERMAIN LOOP AT COURTHOUSE, STARTED 2001

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### Contributions in Aid of Construction (Account 271) (Page F-17)

ALL ADDITIONS EXCEPT FOR \$1,800 IN SERVICES REPRESENT PROJECTS TO EXTEND WATER AND SEWER IN THE COMMUNITY. ALL COSTS FOR ASSETS CAPITALIZED WERE PAID FOR EITHER WITH SPECIAL ASSESSMENTS TO BENEFITED PROPERTIES OR AN ANTICIPATED GRANT FROM RURAL DEVELOPMENT.

SERVICES \$144,999, MAINS \$227,135, HYDRANTS \$28,880 AND COST TO REMOVE DISCARDED ASSETS \$1,419

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### Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Leege, Peter PSC  
Sent: Tuesday, August 20, 2002 9:26 AM  
To: 'vbl@win.bright.net'  
Subject: Review Letter For # 340, Balsam Lake.

Dear Mrs. Delozier:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me by email or telephone at (608) 267-9198.

Pete Leege  
Financial Specialist  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin  
610 North Whitney Way  
PO Box 7854  
Madison, WI 53707-7854  
Phone: (608) 267-9198  
Peter.Leege@psc.state.wi.us  
Fax: (608) 266-3957

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	138,315	1
<b>Total Sales of Water</b>	<b>138,315</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	381	2
Other Water Revenues (474)	2,011	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,392</b>	
<b>Total Operating Revenues</b>	<b>140,707</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	58,336	5
General Operating Expenses (680-690)	18,578	6
<b>Total Operation and Maintenance Expenses</b>	<b>76,914</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	39,813	7
Amortization Expense (404)		8
Taxes (408)	27,553	9
<b>Total Other Operating Expenses</b>	<b>67,366</b>	
<b>Total Operating Expenses</b>	<b>144,280</b>	
<b>NET OPERATING INCOME</b>	<b>(3,573)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	358	10,406	49,369	4
Commercial	59	9,072	26,820	5
Industrial	4	280	1,562	6
<b>Total Metered Sales to General Customers (461)</b>	<b>421</b>	<b>19,758</b>	<b>77,751</b>	
Private Fire Protection Service (462)	1		396	7
Public Fire Protection Service (463)	1		46,145	8
Other Sales to Public Authorities (464)	14	5,487	14,023	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>437</b>	<b>25,245</b>	<b>138,315</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	46,145	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>46,145</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	381	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>381</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,516	7
<b>Other (specify):</b>		
RECONNECTION CHARGES AND SERVICE WORK FOR CUSTOMERS	495	8
<b>Total Other Water Revenues (474)</b>	<b>2,011</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	26,868	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,132	3
Chemicals (630)	616	4
Supplies and Expenses (640)	6,708	5
Repairs of Water Plant (650)	16,352	6
Transportation Expenses (660)	660	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>58,336</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,561	8
Office Supplies and Expenses (681)	1,852	9
Outside Services Employed (682)	2,743	10
Insurance Expense (684)	1,939	11
Employees Pensions and Benefits (686)	7,871	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,612	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>18,578</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>76,914</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		25,480	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		352	2
<b>Net property tax equivalent</b>		<b>25,128</b>	
Social Security		2,257	3
PSC Remainder Assessment		168	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>27,553</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.248263				3
County tax rate	mills		5.766870				4
Local tax rate	mills		7.449815				5
School tax rate	mills		9.706284				6
Voc. school tax rate	mills		1.613237				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.784469</b>				10
Less: state credit	mills		1.305386				11
<b>Net tax rate</b>	mills		<b>23.479083</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.449815</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.319521</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.769336</b>				17
<b>Total Tax Rate</b>	mills		<b>24.784469</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.757302</b>				19
<b>Total tax net of state credit</b>	mills		<b>23.479083</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.780764</b>				21
Utility Plant, Jan. 1	\$	<b>1,736,762</b>	1,736,762				22
Materials & Supplies	\$	<b>7,018</b>	7,018				23
<b>Subtotal</b>	\$	<b>1,743,780</b>	<b>1,743,780</b>				24
Less: Plant Outside Limits	\$	<b>209,120</b>	209,120				25
<b>Taxable Assets</b>	\$	<b>1,534,660</b>	<b>1,534,660</b>				26
Assessment Ratio	dec.		0.912271				27
<b>Assessed Value</b>	\$	<b>1,400,026</b>	<b>1,400,026</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.780764</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>24,894</b>	<b>24,894</b>				30
Tax Equivalent per 1994 PSC Report	\$	25,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>25,480</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	80,159		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>80,259</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	97,079		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,622		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>194,701</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,120		23
<b>Total Water Treatment Plant</b>	<b>1,120</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	655		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			80,159	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>80,259</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			97,079	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			97,622	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>194,701</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,120	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,120</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			655	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	176,258		26
Transmission and Distribution Mains (343)	924,892	234,709	27
Fire Mains (344)	0		28
Services (345)	140,382	149,852	29
Meters (346)	49,117	7,801	30
Hydrants (348)	146,921	32,189	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,438,225</b>	<b>424,551</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,443		36
Transportation Equipment (373)	7,385		37
Other General Equipment (379)	10,629		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>22,457</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,736,762</b>	<b>424,551</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,736,762</b>	<b>424,551</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			176,258	26
Transmission and Distribution Mains (343)	2,400		1,157,201	27
Fire Mains (344)			0	28
Services (345)	750		289,484	29
Meters (346)	310		56,608	30
Hydrants (348)	750		178,360	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>4,210</b>	<b>0</b>	<b>1,858,566</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			4,443	36
Transportation Equipment (373)			7,385	37
Other General Equipment (379)			10,629	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>22,457</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,210</b>	<b>0</b>	<b>2,157,103</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>4,210</b>	<b>0</b>	<b>2,157,103</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,684	4,684	1
February			4,915	4,915	2
March			4,763	4,763	3
April			2,205	2,205	4
May			2,851	2,851	5
June			2,789	2,789	6
July			4,161	4,161	7
August			3,680	3,680	8
September			2,401	2,401	9
October			2,809	2,809	10
November			1,853	1,853	11
December			1,840	1,840	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>38,951</b>	<b>38,951</b>	
Less: Water sold				25,245	13
Volume pumped but not sold				13,706	14
Volume sold as a percent of volume pumped				65%	15
Volume used for water production, water quality and system maintenance				9,895	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,895	19
Volume pumped but unaccounted for				3,811	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				287	23
Date of maximum: 7/14/2001					24
Cause of maximum:					25
FLUSHING AND DRY CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				75,634	28
If water is purchased: Vendor Name: NOT APPLICABLE					29
Point of Delivery: NOT APPLICABLE					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
403 TUTTLE STREET	1	67	8	360,000	Yes	<b>1</b>
301 FIRST AVENUE WEST	2	72	10	216,000	Yes	<b>2</b>
200 EAGLE DRIVE	3	173	12	468,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2	3	<b>1</b>
Location	403 TUTTLE STREET	301 FIRST AVENUE WEST	200 EAGLE DRIVE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	GRUNDFULS	LAYNE	AMERICAN TURBINE	<b>5</b>
Year Installed	1990	1960	1991	<b>6</b>
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	150	300	300	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	US METER	US METER	<b>9</b>
Year Installed	1983	1960	1991	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	10	20	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1	NUMBER 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1972	1991	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	150	150	10
			11
Total capacity in gallons (actual)	50,000	175,000	12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000	1,000.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	180	0	0	0	180	1
P	D	2.000	0	420			420	2
P	D	3.000	0	675			675	3
M	D	6.000	25,724	1,195	200	0	26,719	4
M	D	8.000	16,153	4,178	0	0	20,331	5
M	D	10.000	4,853	0	0	0	4,853	6
M	D	12.000	5,283	2,512	0	0	7,795	7
Total Within Municipality			52,193	8,980	200	0	60,973	
M	D	10.000	6,380	0	0	0	6,380	8
P	D	10.000	200	0	0	0	200	9
Total Outside of Municipality			6,580	0	0	0	6,580	
Total Utility			58,773	8,980	200	0	67,553	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	348	0	0	0	348	27	1
M	1.000	53	55	2	0	106	31	2
M	1.250	1	0	0	0	1		3
M	1.500	3	1	1	0	3	2	4
M	2.000	11	3	0	0	14	3	5
M	3.000	1	2	0	0	3	2	6
M	4.000	8	0	0	0	8		7
<b>Total Utility</b>		<b>425</b>	<b>61</b>	<b>3</b>	<b>0</b>	<b>483</b>	<b>65</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	413	54	5	(8)	454	11	1
1.000	15	0	1	0	14	0	2
1.250	2	0	0	0	2	0	3
1.500	2	2	0	0	4	2	4
2.000	9	0	0	0	9	6	5
3.000	2	1	0	0	3	1	6
4.000	4	0	0	0	4	1	7
6.000	3	0	0	0	3	1	8
<b>Total:</b>	<b>450</b>	<b>57</b>	<b>6</b>	<b>(8)</b>	<b>493</b>	<b>22</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	357	42	2	6	0	47	454	1
1.000	1	10	1	0	0	2	14	2
1.250	0	0	0	1	0	1	2	3
1.500	0	1	0	0	0	3	4	4
2.000	0	3	1	4	0	1	9	5
3.000	0	0	0	2	0	1	3	6
4.000	0	2	0	2	0	0	4	7
6.000	0	1	0	2	0	0	3	8
<b>Total:</b>	<b>358</b>	<b>59</b>	<b>4</b>	<b>17</b>	<b>0</b>	<b>55</b>	<b>493</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	12				12	<b>1</b>
Within Municipality	91	17	2	9	115	<b>2</b>
<b>Total Fire Hydrants</b>	<b>103</b>	<b>17</b>	<b>2</b>	<b>9</b>	<b>127</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	176
Number of distribution valves operated during year:	88

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

AC600 SALARIES AND WAGES-ADDITIONAL TIME WORKING MAIN BREAKS AND OTHER REPAIRS TO UTILITY

AC650 REPAIRS TO PLANT: STORM DAMAGE TO ROOF AT WELLHOUSE \$785; PULL AND REPAIR WELL PUMP \$4,039; MAIN BREAKS \$6,834; METER REPAIRS \$1,208, INVENTORY ADJUSTMENT TO ACTUAL \$3,487

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### Water Mains (Page W-15)

ADDITIONS TO MAINS FUNDED WITH CONTRIBUTIONS FROM CUSTOMERS AND DEVELOPERS AS NOTED IN FOOTNOTE TO AC271 \$227,135.

UTILITY REPLACED 200 LF OF 6" MAIN ON BASIL STREET PROJECT FROM UTILITY RESERVES IN AMOUNT OF \$7,575 AND REMOVAL OF \$2,400

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### Water Services (Page W-16)

ADDITIONS AS PART OF PROJECTS FUNDED BY CONTRIBUTIONS \$144,999; UTILITY REPLACED THREE SERVICES ON BASIL STREET AT COST OF \$4,854 AND REMOVAL OF \$750, FUNDED BY UTILITY

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### Meters (Page W-17)

ADJUSTMENT PER CLERK NECESSARY TO AGREE WITH YEAR-END COUNTS OF METERS

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### Hydrants and Distribution System Valves (Page W-18)

PER UTILITY PERSONNEL ADJUSTMENT NECESSARY TO RECONCILE SCHEDULE TO YEAR-END COUNT.

HYDRANTS INCLUDED AS PART OF PROJECTS FUNDED BY CONTRIBUTIONS IN AID OF CONSTR \$28,880, ONE REPLACEMENT WITH REMOVAL \$750

BASIL STREET PROJECT ADDITIONS \$3,308 AND FUNDED BY UTILITY

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